G.R.S. IX—5]

Previous references. 1923-24 CA)

File No. 10

Serial Nos.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for January 1924

SUBJECT

Capital & Revenue account of K. Q. Water Works for 1920-21, 21-22 & 22-23.

General and Revenue Secretariat.

C A File No. 10 of 1923

The Supdt. N.A.D. also Comptr's office for kindly furnishing the information as per Note dt. 22-8-1923 in his file

Supdt. Pol Secrt 27/8/23

One copy has been sent to Secy. P.W.D. Roads and Buildings as usual.

29/8/23

The Account for 21-22 will be laid. In the meanwhile the accounts 20-21 now received is submitted for perusal & submission any hints regarding Comptr's remarks marked in red on pages 2 & 3

27/8/23

These accts have the revenue Pol Secrt and not here. Please ascertain if Comptr has not sent Copies to Secy P.W.D Roads & Buildings There is no one now reviewing accts for 20-21 when those for 21-22 are in the Press and those for 22-23 are also due shortly.

27/8/23

Send with the information obtained from the Comptroller's office - (Vide slip in the margin)

29/8

No reason was suggested The account was put up for perusal and for such remarks as in perusal of the account may suggest

File

General and Revenue Secretariat.

CA File No. 60 of 1923

Serial No.

From the Comptroller. No 18 W.H.D d 11-7-1923
Forwards the Capital & Revenue Accts of the Kolar Gold Field, Water Works for 1921-1922

A copy of the accts has been forwarded to the Chief Medical Officer K.G. Fields & file submd for further orders.

Bom Offg 26/7 26/7

As the ~~Depreciation~~ Contribution for the Depreciation fund falls short of the prescribed amount, it seems necessary that a separate account should be opened in future in respect of this account showing the Depreciation fund amount as it should stand according to prescribed standard of working of Depreciation and the amount actually transferred to the fund from the Revenue account.

HE Secy)

31/7/23

Chief is enquired re annual Contribution due to Dep fund now fixed in Amdt

(8787)

Subd for orders. (Vide Page) (W)
Columns 17-19 + the Foot-Note at that Page
Please put up one or two previous years' returns

Bsd 29/8

30/8

General and Revenue Secretariat.

CA File No. 10 of 1923

Serial No.	
1	This may be kept with file for reference if necessary. Opinion sought 25.10
2	A copy of the Capital & Rev. Accounts for each of the 2 years 1919-1920 & 1920-1921 is put up. 5/9/23
	This file was linked with the P. W. Sects file reviewing the Cap. & Rev. accts of the K.G.F. Wkg Works for 1921-1922. The latter file has been returned to the P.W. Sects with Fl Secty's opinion (Vide Copy placed below)
	May these papers be filed for the present. 13.11.23
	14/11/23

There is one point to which I should like to invite attention. The Depreciation Fund calculations made in this account differ from those made in the previous accounts. It used to be the practice to show, as at credit of the Depreciation Fund, the entire contributions calculated at the stipulated rates for the whole period during which the works have been operated. As a matter of fact, however, these contributions were only on paper and they had not even been separated from the Revenue account and brought under a deposit head, though not kept in a liquid form. The presentation of the Depreciation Fund position was, therefore, incorrect and did not accord with actual facts. Besides, the exhibition of a large amount at credit of the Fund -- nominal as I have stated -- would have given a handle to the Mining Companies to ask for a reduction in the rate at which they are paying for water supplied to them. When Mr. Nye, the Accounts Representative of Messrs John Taylor & Sons on the Fields, discussed the question of the rate some time ago with Mr. Cadambi, I was asked to be present and I told him that the net revenues from the works had been utilised by Government as an item of General Revenues and that no real contributions to the Depreciation Fund had been made until 1917-18, and that there was accordingly need

for augmenting the annual contributions to the Fund in the future so that the efficiency of the works may be maintained by carrying out replacement and renewal works from the Depreciation Fund brought up to the required level. The accounts prepared for 1921-22 accordingly leave out the fictitious contributions to the Depreciation Fund shown against the period up to 1916-17 in the accounts for previous years. Although the position is as above in regard to the Fund, it is necessary to exhibit in the account devoted to it the total liability so far. In the statement of the Depreciation Fund which is included in the account under review the Comptroller has shown only the amount actually credited to the Fund, that utilised and that remaining in balance. It is necessary to include in this statement the information in regard to the total amount due to the Fund. This liability can be calculated in two ways: (1) at the stipulated percentage rates from the year of operation, or, (2) by ascertaining the cost now to be incurred on renewals and repairs necessary to raise every part of the concern to a state of full efficiency. T h i s point may be considered by the Public Works Department. In the meantime, the Comptroller may be required to add a note to the Depreciation Fund account as follows basing it upon the procedure of percentage

calculations

P.W.D.

calculations hitherto in force:-

"Note.- Provision for depreciation at the "stipulated rates on machinery and other works "from the commencement to end of 1921-22 amounts "to Rs. but and against this the contribu- "tions actually credited to the Fund amount to "Rs.1,95,501."

A sentence may be added to para 4 of the draft order requiring the Comptroller to add this note to account No.6.

(Sd) M.N.K.
13.4.23.

i. R. S. III-2,

General and Revenue Secretariat.

C.A File No. 16 of 19 24

Serial No.	
1	From Comptroller, No 571/J 21.12.23 forwarding copy of the Capital and Revenue accounts of Kolar Gold Fields Water works for 1922-23 Submitted for orders with previous reference. 3/1/24 May a copy be sent to the Chief Medical & Sanitary Officer Kolar Gold Fields. This has the death title in the P.W. Secrt. Irrigation Branch to which it is likely a copy has been sent. It will be ascertained if one has been sent if so, this will be filed after perusal.

Sd Secy

Secy 5/2/24

Mail 6/2/24

THE CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR THE YEAR 1920-21.

No *Dated* 1922.

Copy forwarded with compliments to.....

.....for information.

CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR THE YEAR 1920-21.

1. The direct capital outlay to end of 1920-21 was Rs. 17,25,780 and including the Indirect charges of Rs. 85,693, calculated in accordance with para 604 of Mysore Account Code, Volume III, Part (1), the total capital outlay was Rs. 18,11,473.

2. The gross receipts from the project during the year 1920-21 amounted to Rs. 1,85,522 against Rs. 2,08,523 during 1919-20. The decrease during the year is due mainly to the recovery during the previous year of arrears of Rs. 25,951 from the Mining Companies of the year 1918-19. The direct charges under Working Expenses, after deducting a sum of Rs. 9,448 being the proportionate cost of Pumping Water to Robertsonpet amounted to Rs. 1,61,550 during 1920-21 against Rs. 1,54,088 during 1919-20. The increase in the Working Expenses is said to be due to the grant of high price allowances and to the increase in price of fuel. Taking into account the Depreciation charges of Rs. 37,410 and indirect charges of Rs. 4,984 on account of Leave and Pension allowances, the net excess of expenditure over revenue during the year was Rs. 18,422.

3. The net revenue from the Project to end of 1920-21 was Rs. 13,59,036, after meeting the total working expenses amounting to Rs. 25,20,042 during the same period. After allowing for interest charges of Rs. 10,80,867 calculated at 4% on the direct capital outlay to end of 1919-20 and at 7% on the outlay during 1920-21 as sanctioned in G. O. No. Fl. 3984—G.F. 115-20-4, dated 11th February 1922, there was a surplus of Rs. 2,76,786.

4. Under the Depreciation Fund, no outlay was incurred during the year on account of replacing one mile length of steel pipes by cast iron pipes. The balance at the credit of the fund at the end of 1920-21 was Rs. 5,26,994.

T. SATYARAJ CHETTY,
Comptroller.

CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR 1920-21.

I.—General Abstract of Financial results showing the estimated cost of construction of the project, the capital outlay thereon, the revenue derived therefrom, the working expenses, the depreciation, and interest on direct Capital Outlay.

Cost of construction as now estimated			Capital outlay						Gross Receipts during 1920-21	Working expenses during 1920-21			Depreciation charges	Net Revenue excluding interest				Net result including interest				
			During 1920-21			To end of 1920-21								Excess Revenue (surplus)	Excess expenditure (deficit)	Rate per cent		Simple interest	Excess Revenue (surplus)	Excess expenditure (deficit)	Rate per cent	
Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total		Direct charges	Indirect charges	Total				Of excess Revenue	Of excess expenditure				Of excess revenue	Of excess expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13			16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.		
18,82,053		18,82,053	92,243	2,570	94,813	17,25,780	85,693	18,11,473	1,85,522	1,61,550	4,984	1,66,534	57,410		18,422	..	1·02	68,569		86,991		4·80

No. 2—Capital Account for and to end of 1920-21.

Heads of account	Direct charges			Cost of construction as now estimated	Expenditure against the original project
	Previous	1920-21	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.
Land	51,145	..	51,145	51,145	51,000
Tanks, sluices, etc.	1,46,487	..	1,46,487	1,46,487	1,44,391
Machinery	3,49,700	67,002	4,16,702	5,71,912	3,30,849
Other works	7,80,717	6,236	7,86,953	7,88,016	6,58,128
Total ..	13,28,049	73,238	14,01,287	15,57,560	11,84,368
Establishment	2,84,188	18,354	3,02,542	3,02,542	..
Tools and plant	21,300	651	21,951	21,951	..
Grand Total ..	16,33,537	92,243	17,25,780	18,82,053	11,84,368

Revenue Account for and to end of 1920-21.

Receipts	Amount			Charges	Amount		
	Previous	1920-21	Total		Previous	1920-21	Total
	Rs.	Rs.	Rs.	I. DIRECT CHARGES.	Rs.	Rs.	Rs.
Sale of water to mining companies	26,55,129	1,80,808	38,35,937	(a) Repairs to machinery and buildings	2,02,574	32,318	2,34,892
				(b) Working expenses ..	10,60,800	89,740	11,50,540
				(c) Miscellaneous.. ..	1,21,082	11,738	1,32,820
				..	3,21,159	35,602	3,56,761
				(e) Tools and plant ..	32,587	1,600	34,187
				Total Direct Charges ..	17,38,202	1,70,998	19,09,200
				Deduct proportionate cost of pumping water to Robertsonpet	21,748	9,448	31,196
				Balance ..	17,16,454	1,61,550	18,78,004
II. Sale of water to other parties	32,889	3,173	36,062	II. DEPRECIATION.			
				(a) On Machinery at 4% ..	2,18,701	13,988	2,32,689
				b On other works at 3% ..	3,48,104	23,422	3,71,526
				Total ..	5,66,805	37,410	6,04,215
				Deduct Renewals of machinery and pipes ..	12,122	..	12,122
				Net chargeable to Depreciation..	5,546,83	37,410	5,92,093
III. Miscellaneous.	5,538	1,541	7,079	III. INDIRECT CHARGES.			
				Debitable to Revenue Account No. 5	44,961	1,984	49,945
				Total, Direct, Depreciation and Indirect charges ..	23,16,098	2,03,944	25,20,042
				Balance Net revenue ..	13,77,458	..18,422	13,59,036
	36,93,556	1,85,522	38,79,078	Grand Total ..	36,93,556	1,85,522	38,79,078

No. 4—Interest Account for and to end of 1920-21.

;al interest to end of 1919-20	10,13,681	Net revenue receipts to end of 1919-20 ..	13,77,458
;erest charges 1920-21	68,569		
lance net revenue	2,76,786	Net revenue receipts during 1920-21 ..	—18,422
Total ..	13,59,036	Total ..	13,59,036

No. 5—Account of Indirect charges for andtoend of 1920-21.

Particulars	Previous	For 1920-21	Total
	Rs.	Rs.	Rs
ITAL—Capitalized abatement of land revenue	43,337	..	43,337
Leave and pension allowances	39,786	2,570	42,356
Tota	83,123	2,570	85,693
VENUE—Capitalized abatement of land revenue ..			
Leave and pension allowances ..	44,961	4,984	49,945
Tota	44,961	4,984	49,945
Grand Tot	1,28,084		1,35,638

No. 6—(*a*) Depreciation Fund Account for and to end of 1920-21.

Particulars	Amount	Particulars	Amount
	Rs.		Rs.
To expenditure on works sanctioned to be met from Depreciation Fund *Vide* statement No. 6 (*b*)		Balance from last account	4,89,584
Balance ..	5,26,994	Amount brought of receipt from Revenue account No. 3	37,410
Total	5,26,994	Total ..	5,26,994

No. 6—(*b*) Statement of Expenditure charged to Depreciation Fund.

Name of work	Authority for sanction	Amount of estimate	Amount expended to end of 30-6-1920	Actual expenditure during 1920-21	Amount expended to end of 1920-21	Balance available for expenditure	Remarks
Replacing 1 mile length of Steel pipes by C. I. pipes on the raising main of K. G. F. Water Supply ..	..	1,04,287	65,099	..	65,099	39,188	

Capital and Revenue Accounts of the Kolar Gold Fields

Financial

Year	Capital outlay							Gross Revenue	Charges against revenue			
	Direct charges				Indirect charges		Total direct and indirect charges		Direct charges			
	Works	Establishment	Tools and plant	Total	Capitalised abatement of Land Revenue	Leave and Pension allowances			Working expenses	Establishment	Tools and plant	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1902-03 ..	1,01,390	38,059	1,434	1,40,883	..	5,328	1,46,211		..	..	..	..
1903-04 ..	9,10,701	1,58,462	11,829	10,81,002	..	22,185	11,03,187	75	..	..	..	..
1904-05 ..	1,65,685	36,450	3,314	2,05,449	..	5,103	2,10,552	37,231	93,507	21,232	1,930	1,19,669
1905-06 ..	9,881	2,282	534	12,697	..	320	13,017	2,14,381	46,159	10,663	2,493	59,315
1906-07 ..	45,801	11,817	1,099	58,717	..	1,654	60,371	3,00,211	57,488	14,832	1,380	73,700
1907-08 ..	6,792	1,820	122	8,734		255	8,989	3,36,345	80,256	21,509	1,445	1,03,210
1908-09 ..	2,344	673	66	3,083	..	94	3,177	3,55,930	81,606	23,421	2,585	1,07,312
1909-10 ..	15,982	3,372	416	19,770	..	472	20,242	3,14,020	82,964	17,505	2,157	1,02,626
1910-11 ..	4,646	1,180	112	5,938	..	165	6,103	2,49,998	55,251	14,034	1,326	70,611
1911-12 ..	5,711	1,171	143	7,025	..	164	7,189	2,30,940	87,097	17,855	2,177	1,07,129
1912-13 ..	1,145	228	33	1,406	..	32	1,438	2,38,992	87,096	17,332	2,526	1,06,954
1913-14 ..	3,839	603	100	4,542	..	84	4,626	2,34,955	75,815	11,903	1,971	89,689
1914-15 ..	18,521	4,056	519	23,096	..	568	23,664	2,27,157	75,052	16,436	2,101	93,589
1915-16 ..	14,600	3,416	277	18,293	..	478	18,771	2,05,891	79,176	18,527	1,504	99,207
1916-17 ..	12,205	2,644	365	15,214	43,337	670	58,921	1,76,330	90,827	24,496	2,861	1,18,184
1917-18 ..	57,063	14,320	635	72,018	..	2,005	74,023	1,75,191	1,18,908	31,936	1,316	1,52,160
1918-19 ..	—52,479	—2,704	182	—49,593	..	379	—49,214	1,87,386	1,23,432	33,506	2,073	1,59,011
1919-20 ..	4,222	931	110	5,263	..	130	5,393	2,08,523	1,25,074	25,972	3,042	1,54,088
1920-21 ..	73,233	18,354	651	92,243	..	2,570	94,813	1,85,522	1,24,348	35,602	1,600	1,61,550
Total ..	14,01,287	3,02,542	21,951	17,25,780	43,337	42,356	18,11,473	3,79,078	14,87,056	3,56,761	34,187	18,78,004

Water-supply Project for 1920-21 Financial Results.

Results.

Charges against revenue									Net results including interest		
Indirect charges			Depreciation								
Capitalised abatement of Land Revenue	Leave and pension charges	Total direct and indirect charges	Depreciation	Renewals	Net depreciation	Total Revenue expenses (16 17)	Balance, net Revenue, 1920-21	Interest at 4 per cent on capital outlay	Excess Revenue	Excess expenditure	Rate per cent
14	15	16	17	18	19	20	21	22	23	24	25
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	2,818	..	2,818	—1·93
..	..	..	2,675	..	2,675	2,675	—2,600	27,235	..	29,835	—2·38
..	2,972	1,22,641	29,669	..	29,669	1,52,310	—1,15,079	52,984	..	1,68,063	—11·51
..	1,493	60,808	32,914	..	32,914	93,722	1,20,659	57,347	63,312	..	4·43
..	2,076	75,776	33,162	..	33,162	1,08,938	1,91,273	58,776	1,32,497	..	8·64
..	3,011	1,06,221	34,544	..	34,544	1,40,765	1,95,580	60,125	1,35,455	..	8·83
..	3,279	1,10,591	34,786	..	34,786	1,45,377	2,10,053	60,361	1,50,192	..	9·71
..	2,451	1,05,077	34,857	..	34,857	1,39,934	1,74,086	60,818	1,13,268	..	2·37
..	1,965	72,576	35,283	..	35,283	1,07,859	1,42,139	61,332	80,807	..	5·14
..	2,500	1,09,629	35,425	..	35,425	1,45,054	85,886	61,591	24,295	..	1·54
..	2,426	1,09,380	35,630	..	35,630	1,45,010	93,982	61,760	32,222	..	2·04
..	1,666	91,355	35,664	..	35,664	1,27,019	1,07,936	61,879	46,057	..	2·91
..	2,391	95,890	35,779	..	35,779	1,31,669	95,488	62,432	33,056	..	2·05
..	2,594	1,01,801	36,341	..	36,341	1,38,142	67,749	63,260	4,489	..	0·28
..	3,429	1,21,613	36,782	4,830	31,952	1,58,395	17,935	63,930	..	45,995	—2·44
..	4,471	1,06,631	37,148	7,292	29,856	1,93,779	—18,588	65,674	..	84,262	—4·37
..	4,691	1,63,702	38,860	63,331	—24,471	2,02,562	—15,176	66,123	..	81,299	—4·39
..	3,636	1,57,724	37,286	1,768	35,518	1,95,010	13,513	65,233	..	51,723	—3·01
..	4,984	1,66,534	37,410	..	37,410	2,03,944	—18,422	68,569	..	86,991	—4·80
..	49,945	19,27,949	6,04,215	77,221	5,26,994	25,32,164	13,46,914	10,82,250	8,15,650	5,50,986	..
									2,64,664		

THE CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR THE YEAR 1919-20.

No. *Dated* *1920.*

Copy forwarded with compliments to..... ....

....for information.

Comptroller.

CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT, FOR THE YEAR 1919-20.

1. The direct capital outlay to end of 1919-20 was Rs. 16,33,537 and including the Indirect charges of Rs. 83,123, calculated in accordance with para 604 of Mysore Account Code Vol. III part (1) the total capital outlay was Rs. 17,16,660.

2. The gross receipts from the project during the year 1919-20 amounted to Rs. 2,08,523, against Rs. 1,87,386 during 1918-19. The improvement in Revenue is due mainly to the realization of arrears of Rs. 25,951 from the Mining Companies during the year. The direct charges under working expenses, after deducting a sum of Rs. 5,409 being the proportionate cost of pumping water to Robertsonpet amounted to Rs. 1,54,088 during 1919-20 against Rs. 1,59,017 during 1918-19. The working expenses during the year were thus less than those of the previous year, and this was due chiefly to the write-back of the value of unused materials from Work to Stock at the end of the year. Taking into account the Depreciation charges of Rs. 37,286 and indirect charges of Rs. 3,636, on account of Leave and Pension Allowances, the net excess of revenue over expenditure during the year was Rs. 13,513.

3. The net revenue from the project to end of 1919-20 was Rs. 13,77,458, after meeting the total working expenses amounting to Rs. 23,16,098 during the same period. After allowing for interest charges of Rs. 10,13,681, calculated at 4 per cent on the direct capital outlay to end of 1919-20 there was a surplus of Rs. 3,63,777.

4. Under the depreciation fund a sum of Rs. 1,768 was incurred during the year on account of replacing one mile length of steel pipes by cast iron pipes The balance at credit of the Fund at the end of 19-20 was Rs. 4,89,584.

T. SATYARAJ CHETTY,
Comptroller.

CAPITAL AND REVENUE ACCOUNTS OF TH

...neral Abstract of Financial results showing the
the revenue derived therefrom, the working e

Cost of construction as now estimated	Capital outlay During 1919-20			To end of 1919-20		
	Indirect charges	Direct charges	Total	Indirect charges	Direct charges	Total
1	2	3	4	5	6	7	8	9
Rs. 5,151	Rs. ...	Rs. 18,05,151	Rs. 5,263	Rs. 130	Rs. 5,393	Rs. 16,33,537	Rs. 83,123	Rs. 17,16,660

CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT, FOR 1919-20.

General Abstract of Financial results showing the estimated cost of construction of the project, the capital outlay thereon, the revenue derived therefrom, the working expenses, the depreciation, and interest on direct Capital outlay.

Cost of construction as now estimated			Capital outlay						Gross Receipts during 1919-20	Working expenses during 1919-20			Depreciation charges	Net Revenue excluding interest				Net result including interest				
			During 1919-20			To end of 1919-20										Rate per cent						Rate per cent
Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total		Direct charges	Indirect charges	Total		Excess Revenue (surplus)	Excess expenditure (deficit)	Of excess Revenue	Of excess expenditure	Simple interest	Excess Revenue (surplus)	Excess expenditure (deficit)	Of excess revenue	Of excess expenditure
1		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs		
18,05,151	...	18,05,151	5,263	130	5,393	16,33,537	83,123	17,16,660	2,08,523	1,54,088	3,636	1,57,724	37,286	13,513	...	0·79	...	65,236	...	51,723	...	3·01

No. 2—Capital Account for and to end of 1919-20.

Heads of account	Direct charges			Cost of construction as now estimated	Expenditure against the original project
	Previous	1919-20	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.
Land	51,145	...	51,145	51,145	51,000
Tanks, sluices, etc.	1,46,391	96	1,46,487	1,46,391	1,44,391
Machinery	3,49,700	4,126	3,49,700	5,71,912	3,30,849
Other works	7,76,591	...	7,80,717	7.30,215	6,58,128
Total ...	13,23,827	4,222	13,28,049	14,99,663	11,84,368
Establishment	2,83,257	931	2,84,188	2,84,188	...
Tools and plant	21,190	110	21,300	21,300	...
Grand Total ...	16.28,274	5,263	16,33,537	18,05,151	11,84,368

3.—Revenue Account for and to end of 1919-20.

Receipts	Amount			Charges.	Amount		
	Previous	1919-20	Total		Previous	1919-20	Total
	Rs.	Rs.	Rs.			Rs.	Rs.
I. Sale of water to mining companies ...	34,52,340	2,02,789	36,55,129	I. DIRECT CHARGES.			
				(*a*) Repairs to machinery and buildings	1,77,874	24,700	2,02,574
				(*b*) Working expenses ...	9,85,650	75,150	10,60,800
				(*c*) Miscellaneous ...	90,449	30,633	1,21,082
				(*d*) Establishment ...	2,95,187	25,972	3,21,159
				(*e*) Tools and plant ...	29,545	3,042	32,587
				Totcl Direct Charges ...	15,78,705	1,59,497	17,38,202
				Deduct proportionate cost of pumping Water to Robertsonpet	16,339	5,409	21,748
				Balance ...	15,62,366	1,54,088	17,16,454
II. Sale of water to other parties.	28,504	4,385	32,889	II. DEPRECIATION.			
				(*a*) On Machinery at 4% ...	2,04,713	13,988	2,18,701
				(*b*) On other works at 3% ...	3,24,806	23,298	3,48,104
				Total ...	5,29,519	37,286	5,66,805
				Deduct Renewals of machinery and pipes ...	12,122	...	12,122
				Net chargeable to Depreciation.	5,17,397	37,286	5,54,683
III. Miscellaneous.	4,189	1,349	5,538	III. INDIRECT CHARGES.			
				Debitable to Revenue Account No. 5	41,325	3,636	44,961
				Total, direct, Depreciation and Indirect charges ...	21,21,038	1,95,010	23,16,098
				Balance Net revenue ...	13,63,945	13,513	13,77,458
	34,85,033	2,08,523	36,93,556	Grand Total ...	34,85,033	2,08,523	36,93,556

No. 5—Account of Indirect and to end of charges for 1919-20.

Particulars	Amount		
	Previous	For 1919-20	Total
	2	3	4
	Rs.	Rs.	Rs.
CAPITAL—Capitalized abatement of land revenue ...	43,337	...	43,337
Leave and pension allowance	39,656	130	39,786
Total ...	82,993	130	83,123
REVENUE—Capitalized abatement of land revenue ...	...	...	...
Leave and pension allowance	41,325	3,636	44,961
Total ...	41,325	3,636	44,961
Grand Total ...	1,24,318	3,766	1,28,084

No. 6—(*a*) Depreciation Fund Account for and to end of 1912-20.

Particulars	Amount	Particular	Amount
	Rs.		Rs.
To expenditure on works sanctioned to be met from Depreciation Fund *Vide* statement No. 6 (*b*)	1,768	Balance from last accou ...	4,54,066
Balance	4,89,584	Amount brought from Revenue account No. 3	37,286
Total ...	4,91,352	Total ...	4,91,352

No. 6—(*b*) Statement of Expenditure charged to Depreciation Fund.

Name of work	Authority for Sanction.	Amount of Estimate.	Amount expended to end of 30-6-1918.	Actual expenditure during 1918-19.	Amount expended to end of 1918-19.	Balance available for expenditure.	Remarks
Replacing 1 mile length of Steel pipes by C. I. pipes on the raising main of K. G. F. Water Supply. ...	...	1,04,287	63,331	1,758	65,099	39,188	

Capital and Revenue Accounts of the Kolar Gold Fields Water-supply Project for 1919-20

Financial Results.

Year	Capital outlay							Gross Revenue	Charges against revenue			
	Direct charges				Indirect charges		Total direct and indirect charges		Direct charges			
	Works	Establishment	Tools and plant	Total	Capitalised abatement of Land Revenue	Leave and pension allowances			Working expenses	Establishment	Tools and plant	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1902-03 ..	1,01,390	38,059	1,434	1,40,883	...	5,328	1,46,211	...	...	...	...	...
1903-04 ..	9,10,701	1,58,462	11,839	10,81,002	...	22,185	11,03,187	75	...	...	...	...
1904-05 ..	1,65,685	36,450	3,814	2,05,449	...	5,103	2,10,552	37,231	96,507	21,232	1,930	1,19,669
1905-06 ..	9,881	2,282	534	12,697	...	320	13,017	2,14,381	46,159	10,663	2,493	59,315
1906-07 ..	45,801	11,817	1,099	58,717	...	1,654	60,371	3,00,211	57,488	14,832	1,380	73,700
1907-08 ..	6,792	1,820	122	8,734	...	255	8,989	3,36,345	80,256	21,509	1,445	1,03,210
1908-09 ..	2,344	673	66	3,083	...	94	3,177	3,55,930	81,606	23,421	2,285	1,07,312
1909-10 ..	15,982	3,372	416	19,770	...	472	20,242	3,14,020	82,964	17,505	2,157	1,02,626
1910-11 ..	4,646	1,180	112	5,938	...	165	6,103	2,49,998	55,251	14,034	1,326	70,611
1911-12 ..	5,711	1,171	143	7,025	...	164	7,189	2,30,940	87,097	17,855	2,177	1,07,129
1912-13 ..	1,145	228	33	1,406	...	32	1,438	2,38,992	87,096	17,332	2,526	1,06,954
1913-14 ..	3,839	603	100	4,542	...	84	4,626	2,34,955	75,815	11,903	1,971	89,689
1914-15 ..	18,521	4,056	519	23,096	..	568	23,664	2,27,157	75,052	16,436	2,101	93,589
1915-16 ..	14,600	3,416	277	18,293	...	478	18,771	2,05,891	79,176	18,527	1,504	99,207
1916-17 ..	12,205	2,644	365	15,214	43,337	370	58,921	1,76,330	90,827	24,496	2,861	1,18,184
1917-18 ..	57,063	14,320	635	72,018	...	2,005	74,023	1,75,191	1,18,908	31,936	1,316	1,52,160
1918-19 ..	—52,479	2,704	182	—49,593	...	379	—49,214	1,87,386	1,23,432	33,506	2,073	1,59,011
1919-20 ..	4,222	931	110	5,263	...	130	5,393	2,08,523	1,25,074	25,972	3,042	1,54,088
Total ..	13,28,049	2,86,188	21,300	16,33,537	43,337	39,786	17,16,660	36,93,556	13,63,708	3,21,159	32,587	17,56,454

Year	Charge against revenue							Balance net Revenue 9·20	Interest at 4 per cent on capital outlay	Net results including interest		
	Indirect charges		Total direct and indirect charges	Depreciation			Total 16 and 19			excess Revenue	Excess expenditure	Rate per cent
	Capitalised abatement of Land Revenue	Leave and pension charges		Depreciation	Renewals	Net depreciation						
	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1902-03 ..	...	...	...	...	...	...	...	...	2,818	...	2,818	—1·93
1903-04 ..	...	..	...	2,675	...	2,675	2,675	—2,600	27,235	...	29,835	—2·38
1904-05 ..	...	2,972	1,22,641	29,669	...	29,669	1,52,310	—1,15,079	52,984	...	1,68,063	—11·51
1905-06 ..	...	1,493	60,808	32,914	...	32,914	93,722	1,20,659	57,347	63,312	...	4·43
1906-07 ..	...	2,076	74,776	33,162	..	33,162	1,08,938	1,91,273	58,776	1,32,497	...	8·64
1907-08 ..	..	3,011	1,06,221	34,544	...	34,544	1,40,765	1,95,580	60,125	1,35,455	...	8·83
1908-09 ..	...	3,279	1,10,591	34,786	...	34,786	1,45,377	2,10,553	60,361	1,50,192	...	9·71
1909-10 ..	...	2,451	1,05,077	34,857	...	34,857	1,39,934	1,74,086	60,818	1,13,268	...	7·37
1910-11 ..	...	1,965	72,576	35,283	...	35,283	1,07,859	1,42,139	61,332	80,807	...	5·14
1911-12 ..	...	2,500	1,09,629	35,425	...	35,425	1,45,054	85,886	61,591	24,295	...	1·54
1912-13 ..	...	2,426	1,09,380	35,630	...	35,630	1,45,010	93,982	61,760	32,222	...	2·04
1913-14 ..	...	1,666	91,355	35,664	...	35,664	1,27,019	1,07,936	61,879	46,057	...	2·91
1914-15 ..	...	2,301	95,890	35,779	...	35,779	1,31,669	95,488	62,432	33,056	...	2·05
1915-16 ..	...	2,594	1,01,801	36,341	...	36,341	1,38,142	67,749	63,260	4,489	...	0·28
1916-17 ..	...	3,429	1,21,633	36,782	4,830	31,952	1,53,663	22,765	63,930	...	41,165	—2·44
1917-18 ..	...	4,471	1,56,631	37,148	7,292	29,856	1,86,487	—11,296	65,674	...	76,970	—4·37
1918-19 ..	...	4,691	1,63,702	38,860	...	38,860	2,02,562	—15,176	66,123	...	81,299	—4·39
1919-20 ..	...	3,636	1,57,724	37,286	...	37,286	1,95,010	13,513	65,236	...	51,723	—3·01
Total ..	...	44,961	17,61,415	5,66,805	12,122	5,54,683	23,16,098	13,77,458	10,13,681	8,15,650	4,51,873	

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. JAD.Mis.66. 2/one.

Comptroller's Office, Bangalore,

Dated the 20th April *192*3

To

Rajakaryaprasaktha M.N.Krishna Rao, Esq.J, B.A.,

Secretary to the Government of Mysore,
Financial Department.

4 APR 1923

Sir

Adverting to your letter No.Fl.4776 G.F.128-22 of 16th April 1923 re the Kolar Gold Fields Water Supply Depreciatic Fund, I have the honour to forward herewith a revised copy of the Capital and Revenue accounts for 21-22 for your information embodying the corrections indicated in your letter under reference

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

THE CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR THE YEAR 1921-22.

Mono WD 1484—GPB—50—23-2-23.

CAPITAL AND REVENUE ACCOUNTS OF KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR 1921–22.

The direct capital outlay to end of 1921-22 was Rs. 17,61,298 and including Rs. 86,928, no account of indirect charges (Para 604, M. A. C., Vol. 3. Part 1), the total capital outlay was Rs. 18,48,226.

2. The gross receipts from the project during the year was Rs. 2,21,525 against Rs. 1,85,522 during 1920-21. The improvement is due to the raising of the water rate from 8 to 9½ annas.

3. The Revenue Expenditure amounted to Rs. 2,26,490 during 1921-22 resulting in an excess expenditure of Rs. 4,965, over the gross receipt. 1946164

4. The net revenue from the project to end of 1921-22 was Rs. ~~13,54,071.~~ After allowing for interest charges of Rs. 11,55,291 to end of the same period, there was a surplus of Rs. ~~1,08,780~~. 790873

5. The balance at credit of Depreciation Fund at end of the year was Rs. ~~5,74,273~~ 47279 after meeting an expenditure of Rs. 78,508 since 1916-17, on account of renewals.

T. SATYARAJ CHETTY,
Comptroller.

CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR 1921-22.

No. 1.—General Abstract of Financial results showing the estimated cost of construction of the project, the capital outlay thereon, the revenue derived therefrom, the working expenses, the depreciation, and interest on direct capital outlay.

Cost of construction as now estimated			Capital outlay						Gross Receipts during 1921-22	Working expenses during 1921-22			Depreciation charges	Net Revenue excluding interest				Net result including interest				
			During 1921-22			To end of 1921-22								Excess Revenue (surplus)	Excess expenditure (deficit)	Rate per cent		Simple interest	Excess Revenue (surplus)	Excess expenditure (deficit)	Rate per cent	
Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total		Direct charges	Indirect charges	Total				Of excess Revenue	Of excess expenditure				Of excess revenue	Of excess expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.		
18,90,920	86,928	19.77,848	35,518	1,235	136,753	17,61,298	86,928	18,48,226	2,21,525	1,60,837	4,965	1,65,802	60,688	..	4,965	..	.3	73,041	..	78,006	..	4·2

No. 2—Capital Account for and to end of 1921-22.

Heads of account	Direct charges			Cost of construction as now estimated	Expenditure against the original project
	Previous	1921-22	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.
Land	51,145	..	51,145	51,145	51,000
Tanks, sluices, etc.	1,46,487	..	1,46,487	1,46,487	1,44,391
Machinery	4,16,702	26,651	4,43,353	5,71,912	3,30,849
Other works	7,86,953	..	7,86,953	7,88,016	6,58,128
Total ..	14,01,287	26,651	14,27,938	15,57,560	11,84,368
Establishment	3,02,542	8,822	3,11,364	3,11,364	..
Tools and plant	21,951	45	21,996	21,996	..
Grand Total ..	17,25,780	35,518	17,61,298	18,90,920	11,84,368

Revenue Account for and to end of 1921-22.

Receipts	Amount			Charges	Amount		
	Previous	1921-22	Total		Previous	1921-22	Total
				I. Direct Charges.	Rs.	Rs	Rs.
				(*a*) Repairs to machinery and buildings	2,34,892	23,500	2,58,392
				(*b*) Working expenses ..	11,50,540	84,694	12,35,234
				(*c*) Miscellaneous ..	1,32,820	27,887	1,60,707
				(*d*) Establishment	3,56,761	35,467	3,92,228
				(*e*) Tools and plant ..	34,187	185	34,372
				Total Direct Charges ..	19,09,200	1,71,733	20,80,933
				Deduct proportionate cost of pumping water to Robertsonpet	31,196	10,896	42,092
				Balance ..	18,78,004	1,60,837	20,38,841
				II. Depreciation.			
				(*a*) On Machinery	~~2,92,689~~	34,679	~~3,07,968~~
				(*b*) On other works ..	~~18,192~~ Nil ~~3,71,626~~	26,009	12,122(a) ~~3,97,535~~
				Total ..	~~5,92,003~~	60,688	~~6,59,781~~
				III. Indirect Charges.			
				Debitable to Revenue (Account No. 5) ..	49,945	4,965	54,910
				Total, Direct, Depreciation and Indirect charges ..	~~1927949~~ 1927949 ~~36,20,042~~	226490 ~~2,20,490~~	~~2154439~~ ~~37,46,532~~
				Balance Net Revenue ..	~~12,50,036~~ 1951129	~~4~~,965	~~18,54,071~~
				Grand Total ..	38,79,078	2,21,525	41,00,603

Note:- The balance to end of 1921 was ordered to be w
off Rs as per Fin Secy's letter no FR 4776 &
128-22 of 16-4-1923; hence the figures in Co
under "depreciation" have been omitted and
Consequential Corrections made.

No. 4—Interest Account for and to end of 1921-22.

	2	3	4
Total interest to end of 1920-21 ..	10,82,250	Net revenue receipts to end of 1920-21	~~13,58,036~~ 1951129
Interest charges for 1921-22 ..	73,041		
Four per cent of outlay to end of 1919-20	65,341		
Seven per cent of (outlay during 1920-21 and half the outlay during 1921-22)	7,700	79873	
Balance net revenue	~~1,08,780~~	Net revenue receipts during 1921-22 ..	—4,965
Total ..	~~13,54,071~~ 1946164	Total ..	~~13,54,071~~ 1946164

No. 5—Account of Indirect charges for and to end of 1921-22.

Particulars	Amount		
	Previous	1921-22	Total
	2	3	4
	Rs.	Rs.	Rs.
APITAL—Capitalized abatement of land revenue	43,337	....	43,337
Leave and pension allowances	42,356	1,235	43,591
Total ..	85,693	1 235	86,928
EVENUE—Capitalized abatement of land revenue	....	....	....
Leave and pension allowances	49,945	4,965	54,910
Total ..	49,945	4,965	54,910
Grand Total ..	1,35,638	6,200	1,41,838

No. 6—(*a*) Depreciation Fund Account for and to end of 1921-22.

Particulars	Amount	Particulars	Amount
	Rs.		Rs.
To expenditure on works sanctioned to be met from Depreciation Fund *vide* statement No. 6 (b)	13,409	Balance from last account	~~5,20,991~~ Nil
Balance	~~5,74,273~~ 47279	Amount brought to receipt from Revenue (Account No. 3)	60,688
Total ..	~~5,87,682~~ 60688	Total ..	~~5,87,682~~ 60688

No. 6—(*b*) Statement of Expenditure charged to Depreciation Fund.

Name of work	Authority for sanction	Amount of estimate	Amount expended to end of 30-6-1921	Actual expenditure during 1921-22	Amount expended to end of 1921-22	Balance available for expenditure	Remarks
Replacing 1 mile length of steel pipes by C. I. pipes on the rising main of K. G. F. Water-supply ..		1,04,287	65,099	13,409	78,508	25,779	

Capital and Revenue Accounts of the Kolar Gold Fields

Financial

Year	Capital outlay							Gross Revenue	Charges against revenue			
	Direct charges				Indirect charges		Total direct and indirect charges		Direct charges			
	Works	Establishment	Tools and plant	Total	Capitalised abatement of Land Revenue	Leave and Pension allowances			Working expenses	Establishment	Tools and plant	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1902-03 ..	1,01,390	38,059	1,434	1,40,883	..	5,328	1,46,211	..	..	..	..	..
1903-04 ..	9,10,701	1,58,462	11,839	10,81,002	..	22,185	11,03,187	75	..	..	..	..
1904-05 ..	1,65,685	36,450	3,314	2,05,449	..	5,103	2,10,552	37,231	96,507	21,232	1,930	1,19,669
1905-06 ..	9,881	2,282	534	12,697	..	320	13,017	2,14,381	46,159	10,663	2,493	59,315
1906-07 ..	45,801	11,817	1,099	58,717	..	1,654	60,371	3,00,211	57,488	14,832	1,380	73,700
1907-08 ..	6,792	1,320	122	8,734	..	255	8,989	3,36,345	80,256	21,509	1,445	1,03,210
1908-09 ..	2,344	673	66	3,083	..	94	3,177	3,55,930	81,606	23,421	2,585	1,07,312
1909-10 ..	15,982	3,372	416	19,770	..	472	20,242	3,14,020	82,964	17,505	2,157	1,02,626
1910-11 ..	4,646	1,180	112	5,938	..	165	6,103	2,49,998	55,251	14,034	1,326	70,611
1911-12 ..	5,711	1,171	143	7,025	..	164	7,189	2,30,940	87,097	17,855	2,177	1,07,129
1912-13 ..	1,145	228	33	1,406	..	32	1,438	2,38,992	87,096	17,332	2,526	1,06,954
1913-14 ..	3,839	603	100	4,542	..	84	4,626	2,34,955	75,815	11,903	1,971	89,689
1914-15 ..	18,521	4,056	519	23,096	..	568	23,664	2,27,157	75,052	16,436	2,101	93,589
1915-16 ..	14,600	3,416	277	18,293	..	478	18,771	2,05,891	79,176	18,527	1,504	99,207
1916-17 ..	12,205	2,644	365	15,214	43,337	670	58,921	1,76,330	90,827	24,496	2,861	1,18,184
1917-18 ..	57,063	14,320	635	72,018	..	2,005	74,023	1,75,191	1,18,908	31,936	1,316	1,52,160
1918-19 ..	—52,479	2,704	182	49,593	..	379	—49,214	1,87,386	1,23,432	33,506	2,073	1,59,01
1919-20 ..	4,222	931	110	5,263	..	120	5,383	2,08,523	1,25,074	25,972	3,042	1,54,08
1920-21 ..	73,238	18,354	651	92,243	..	2,570	94,813	1,85,522	1,24,348	35,602	1,600	1,61,55
1921-22 ..	26,651	8,822	45	35,518	..	1,235	36,753	2,21,525	1,25,185	35,467	185	1,60,83
Total ..	14,27,938	3,11,364	21,996	17,61,298	43,337	43,591	18,48,226	41,00,603	16,12,241	3,92,228	34,372	20,38,841

Water-supply Project for 1921-22.

Results.

Charges against revenue							Balance, net Revenue,	Interest at 4 per cent on capital outlay to end of 1919-20 and at 7% from 1920-21	Net result including interest		
Indirect charges		Total direct and indirect charges	Depreciation			Total Revenue expenses (16+17)			Excess revenue	Excess expenditure	Rate per cent
Capitalised abatement of Land Revenue	Leave and pension allowances		Depreciation	Renewals	Net depreciation						
14	15	16	17	18	19	20	21	22	23	24	25
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	2,818	..	2,818	—1·93
..	..	..	~~2,675~~	..	2,675	~~2,675~~	75 ~~2,600~~	27,235	..	27160 ~~20,035~~	—2·38
..	2,972	1,22,641	~~20,669~~	..	~~20,669~~	~~1,52,310~~	122641 ~~1,15,070~~	52,984	..	138394 ~~1,68,063~~	—11·51
..	1,493	60,808	~~32,914~~	..	~~32,914~~	~~93,722~~	60808 153573 ~~1,20,659~~	57,347	96226 ~~63,312~~	..	4·43
..	2,076	75,776	~~33,162~~	..	~~33,162~~	~~1,08,938~~	75776 224435 ~~1,01,273~~	58,776	165659 ~~1,32,497~~	..	8·64
..	3,011	1,06,221	~~34,544~~	..	~~34,544~~	~~1,40,765~~	106221 230124 ~~1,05,580~~	60,125	169999 ~~1,05,455~~	..	8·83
..	3,279	1,10,591	~~34,786~~	..	~~34,786~~	~~1,45,377~~	110591 245339 ~~2,10,053~~	60,361	184978 ~~1,50,192~~	..	9.71
..	2,451	1,05,077	~~34,857~~	..	~~34,857~~	~~1,39,934~~	105077 208943 ~~1,74,086~~	60,818	148125 ~~1,13,268~~	..	2·37
..	1,965	72,576	~~35,283~~	..	~~35,283~~	~~1,07,859~~	72576 177422 ~~1,42,139~~	61,332	116095 ~~80,807~~	..	5·14
..	2,500	1,09,629	~~35,425~~	..	~~35,425~~	~~1,45,054~~	109629 121311 ~~85,830~~	61,591	59720 ~~24,205~~	..	1·54
..	2,426	1,09,380	~~35,630~~	..	~~35,630~~	~~1,45,010~~	109380 129612 ~~93,082~~	61,760	67852 ~~32,222~~	..	2·0þ
..	1,666	91,355	~~35,664~~	..	~~35,664~~	~~1,27,019~~	91355 143600 ~~1,07,930~~	61,879	81721 ~~46,057~~	..	2·91
..	2,301	95,890	~~35,779~~	..	~~35,779~~	~~1,31,669~~	95890 131267 ~~95,480~~	62,432	68835 ~~33,050~~	..	2·05
..	2,594	1,01,801	~~36,341~~	..	~~36,341~~	~~1,38,142~~	101801 104090 ~~67,749~~	63,260	40830 ~~4,489~~	..	0·28
..	3,429	1,21,613	~~36,782~~ A ~~4,830~~	~~4,830~~ ~~4,830~~	~~31,952~~	~~1,60,395~~ ~~4,680~~	121613 54717 ~~17,935~~ ~~4,830~~	63,930	..	9213 ~~45,095~~ ~~4,830~~	—2·44
..	4,471	1,06,631	~~37,148~~ A ~~7,292~~	~~7,292~~ ~~7,292~~	~~29,856~~	~~1,03,779~~ ~~7,292~~	156631 18560 ~~18,588~~ ~~7,292~~	65,674	..	47114 ~~84,262~~ ~~7,292~~	—4·73
..	4,691	1,63,702	~~98,000~~	~~63,331~~	~~34,471~~	~~2,02,502~~	163702 235684 ~~15,176~~	66,123	..	42439 ~~81,295~~	—4·39
..	3,636	1,57,724	~~87,286~~	~~1,768~~	~~85,518~~	~~1,95,010~~	157724 50799 ~~18,519~~	65,236	..	14437 ~~51,723~~	—3·01
..	4,984	1,66,534	~~37,410~~	..	~~37,410~~	~~2,03,944~~	166584 18988 ~~18,422~~	68,569	..	49581 ~~86,991~~	—4·80
..	4,965	1,65,802	60,688	13,409	47,279	2,26,490	—4,965	73,041	..	78,006	4·2
..	54,910	20,93,751	~~6,52,781~~ 60688	~~78,508~~ 13409	~~5,74,273~~ 47279	~~27,46,852~~ 2154439	~~18,04,071~~ 1946164	11,55,291	~~2,16,650~~ 1208040	~~6,10,370~~ 409162	..

(a) Expenditure incurred on "Renewals of machinery and pipes" was charged direct to working expenses under "Direct charges." Only the net amount after deducting these charges was credited to the fund.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. 18 WAD Misc. 2/2

Comptroller's Office, Bangalore,

Dated the 11th July 192 3

13 JUL 1923

24/7/23 ENTRY No. 282

19 — 19

File

To

Rajakaryaprasaktha
M. N. Krishna Rao Esq., B.A.,
Secretary to the Government of Mysore,
Financial Department,
Bangalore.

Sir,

I have the honour to forward herewith two copies of the revised Capital and Revenue Account of Kolar Gold Fields Water Works for 1921-22 for information.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

Diary No. of letter replied to 292

General and Revenue Secretariat

( )

the *191*

te of issue 26 July/23

Signed by [illegible]

Section

File No.

Serial No.

No. H672

To The Chief Medical Sanitary Officer Kolar Gold Fields

Sir,

In reference to Correspondence ending with your Letter ~~No.~~ dated 27-6

I am directed to forward herewith a copy of the ~~accounts~~ Capital & Revenue accounts of the Kolar Gold Fields water works for the year 1921-1

MEDICAL OFFICER.

THE KOLAR GOLD FIELDS,
CHAMPION REEF,
PROVINCE OF MYSORE,
INDIA

27th. June 1923.

Railway Station & Post Office: Champion Reef.

From

Dr. John D. O'Donnell,
Chief Medl: & Sany: Officer,
Kolar Gold Fields.

The Financial Secretary
to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

Sir,

REF: BETHAMANGALA WATER WORKS.

I have the honour to acknowledge receipt of your letter No.5839 dated the 25th. instant in reply to mine of the 29th. April and note that a copy of the Capital and Revenue account relating to above which, I note is under print, will be sent me soon after receipt of copies from the Press.

I have the honour to be,
Sir,
Your most obedient servant,

CHIEF MEDL: & SANY: OFFICER
KOLAR GOLD FIELDS.

OVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. WAD.Mis. 64.

Comptroller's Office, Bangalore,

Dated the 1st August *1923*

AUG 1923

Rajakaryaprasaktl...
M. N. Krishna Rao Esq., B.A.,
Financial Secretary to the Government of Mysore,
B a n g a l o r e.

Sir,

I have the honor to request that the following corrections may kindly be ordered to be made in the revised Capital and Revenue Account of Kolar Gold Fields Water Works for 1921-22:

Page 1. Para 4 line 1 for "18,02,752" substitute "18,16,351"

Para 4 line 3 for "6,47,461" substitute "6,61,060".

I have the honor to be,
Sir,
Your most obedient servant,

For Comptroller.

Subst

A copy of the above Capt + Rev. accounts was sent to the Chief Medical & Sanitary Officer K.G. Fields. on 26.7.23.

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

SUBJECT.....

.....

Diary No. of letter replied to 429

General and Revenue Secretariat

( )

he *191*

Date of issue 16/8/23

Signed by

Section

File No.

Serial no

No. H 1040

To

The Chief Medl Sanitary Officer
M.S. Fort St

Sir

In continuation of this office letter No. H 672 d. 26.7.1923, forwarding a copy of the Capital & Revenue accts of M.S.F. Water Works for the year 1921-1922, I am directed to forward herewith Copy of letter (I.A.D. M) 64 d. 1-8-1923 received from the Comptroller on the subject

I have &

1578

THE CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR THE YEAR 1921-22.

CAPITAL AND REVENUE ACCOUNTS OF KOLAR GOLD FIELDS - WATER-SUPPLY PROJECT FOR 1921-22.

The direct capital outlay to end of 1921-22 was Rs. 17,61,298 and including Rs. 86,928, on account of indirect charges (Para 604, M. A. C., Vol. 3, Part 1), the total capital outlay was Rs. 18,48,226.

2. The gross receipts from the project during the year was Rs. 2,21,525 against Rs. 1,85,522 during 1920-21. The improvement is due to the raising of the water rate from 8 to 9½ annas.

3. The Revenue Expenditure amounted to Rs. 2,26,490 during 1921-22 resulting in an excess expenditure of Rs. 4,965, over the gross receipt.

4. The net revenue from the project to end of 1921-22 was Rs. 18,02,752. After allowing for interest charges of Rs. 11,55,291 to end of the same period, there was a surplus of Rs. 6,47,461

5. The balance at credit of Depreciation Fund at end of the year was Rs. 1,25,591 after meeting an expenditure of Rs. 78,508 since 1917-18 on account of renewals.

CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR 1921-22.

No. 1.—General Abstract of Financial results showing the estimated cost of construction of the project, the capital outlay thereon, the revenue derived therefrom, the working expenses, the depreciation, and interest on direct capital outlay.

Cost of construction as now estimated			Capital outlay						Gross Receipts during 1921-22	Working expenses during 1921-22			Depreciation charges	Net Revenue excluding interest				Net result including interest				
			During 1921-22			To end of 1921-22										Rate per cent.					Rate per cent.	
Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total		Direct charges	Indirect charges	Total		Excess Revenue (surplus)	Excess expenditure (deficit)	Of excess Revenue	Of excess expenditure	Simple interest	Excess Revenue (surplus)	Excess expenditure (deficit)	Of excess revenue	Of excess expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.		
18,90,920	86,928	19,77,848	35,518	1,235	36,753	17,61,298	86,928	18,48,226	2,21,525	1,60,837	4,965	1,65,802	60,688		4,965		3	73,041		78,006	..	4·2

No. 2—Capital Account for and to end of 1921-22.

Heads of account	Direct charges			Cost of construction as now estimated	Expenditure against the original project
	Previous	1921-22	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.
Land	51,145	..	51,145	51,145	51,000
Tanks, sluices, etc.	1,46,487	..	1,46,487	1,46,487	1,44,391
Machinery	4,16,702	26,651	4,43,353	5,71,912	3,30,849
Other works	7,86,953	..	7,86,953	7,88,016	6,58,128
Total ..	14,01,287	26,651	14,27,938	15,57,560	11,84,368
Establishment ..	3,02,542	8,822	3,11,364	3,11 364	..
Tools and plant	21,951	45	21,996	21,996	..
Grand Total ..	17,25,780	35,518	17,61,298	18,90,920	11,84,368

3.—Revenue Account for and to end of 1921-22.

Receipts	Amount			Charges	Amount		
	Previous	1921-22	Total		Previous	1921-22	Total
	Rs.	Rs.	Rs.	*I. Direct Charges.*	Rs.	Rs.	Rs.
I. Sale of water to mining companies.	38,35,937	2,14,456	40,50,393	(*a*) Repairs to machinery and buildings ..	2,34,892	23,500	2,58,392
				(*b*) Working expenses ..	11,50,540	84,694	12,35,234
				(*c*) Miscellaneous ..	1,32,820	27,887	1,60,707
				(*d*) Establishment ..	3.56,761	35,467	3,92,228
				(*e*) Tools and plant ..	34,187	185	34,372
				Total Direct Charges ..	19,09,200	1,71,733	20,80,933
				Deduct proportionate cost of pumping water to Robertsonpet	31,196	10,896	42,092
				Balance ..	18,78,004	1,60,837	20,38,841
				II. Depreciation.			
II. Sale of water to other parties	36,062	7,069	43,131	(*a*) On Machinery ..	74,179	34,679	1,08,858
				(*b*) On other works ..	55,634	26.009	81,643
				Total ..	1,29,813	60,688	1,90,501
				III. Indirect Charges			
III. Miscellaneous.	7,079		7,079	Debitable to Revenue (Account No. 5) ..	49,945	4,965	54,910
				Total, Direct, Depreciation and Indirect charges ..	20,57,762	2,26,490	22,84,252
				Balance Net Revenue ..	18,21,316	—4,965	18,16.351
Total ..	38,79,078	2,21.525	41,00,603	Grand Total ..	38,79,078	2,21,525	41,00,603

No. 5—Account of Indirect charges for and to end of 1921-22.

Particulars	Amount		
	Previous	1921-22	Total
1	2	3	4
	Rs.	Rs.	Rs.
CAPITAL—Capitalized abatement of land revenue ..	43,337	....	43,337
Leave and pension allowances	42,356	1,235	43,591
Total ..	85,693	1,235	86,928
REVENUE—Capitalized abatement of land revenue ..	....	....	....
Leave and pension allowances	49,945	4,965	54,910
Total ..	49,945	4,965	54,910
Grand Total ..	1,35,638	6,200	1,41,838

No. 6—(*a*) Depreciatron Fund Account for and to end of 1921-22.

Particulars	Amount	Particulars	Amount
	Rs.		Rs.
To expenditure on works sanctioned to be met from Depreciation Fund *vide* statement No. 6 (b)	13,409	Balance from last account	64,714
Balance	1,11,993	Amount brought to receipt from Revenue (Account No. 3)	60,688
Total	1,25,402	Total ..	1,25,402

No. 6—(*b*) Statement of Expenditure charged to Depreciation Fund.

Name of work	Authority for sanction	Amount of estimate	Amount expended to end of 30-6-1921	Actual expenditure during 1921-22	Amount expended to end of 1921-22	Balance available for expenditure	Remarks
Replacing 1 mile length of steel pipes by C. I. pipes on the rising main of K. G. F. Water-supply		1,04,287	65,099	13,409	78,508	25,779	

Capital and Revenue Accounts of the Kolar Gold Fields

Financial

Year	Capital outlay							Gross Revenue	Charges against revenue			
	Direct charges				Indirect charges				Direct charges			
	Works	Establishment	Tools and plant	Total	Capitalised abatement of Land Revenue	Leave and Pension allowances	Total direct and indirect charges		Working expenses	Establishment	Tools and plant	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1902–03 ..	1,01,390	38,059	1,434	1,40,883		5,328	1,46,211	..	..	..	..	..
1903–04 ..	9,10,701	1,58,462	11,839	10,81,002	..	22,185	11,03,187	75	..	..	..	..
1904–05 ..	1,65,685	36,450	3,314	2,05,449	..	5,103	2,10,552	37,231	96,507	21,232	1,930	1,19,66
1905–06 ..	9,881	2,282	534	12,697	..	320	13,017	2,14,381	46,159	10,663	2,493	59,31
1906–07 ..	45,801	11,817	1,099	58,717	..	1,654	60,371	3,00,211	57,488	14,832	1,380	73,700
1907–08 ..	6,792	1,820	122	8,734	..	255	8,989	3,36,345	80,256	21,509	1,445	1,03,210
1908–09 ..	2,344	673	66	3,083	..	94	3,177	3,55,930	81,606	23,421	2,585	1,07,312
1909–10 ..	15,982	3,372	416	19,770	..	472	20,242	3,14,020	82,964	17,505	2,157	1,02,626
1910–11 ..	4,646	1,180	112	5,938	..	165	6,103	2,49,998	55,251	14,034	1,326	70,611
1911–12 ..	5,711	1,171	143	7,025	..	164	7,189	2,20,940	87,097	17,855	2,177	1,07,129
1912–13 ..	1,145	228	33	1,406	..	32	1,438	2,38,992	87,096	17,332	2,526	1,06,954
1913–14 ..	3,839	603	100	4,542	..	84	4,626	2,34,955	75,815	11,903	1,971	89,689
1914–15 ..	18,521	4,056	519	23,096	..	568	23,664	2,27,157	75,052	16,436	2,101	93,583
1915–16 ..	14,600	3,416	277	18,293	..	478	18,771	2,05,891	79,176	18,527	1,504	99,207

Water-supply Project for 1921-22.

Results.

Charges against revenue							Balance, net Revenue,	Interest at 4 per cent on capital outlay to end of 1919-20 and at 7% from 1920-21	Net result including interest		
Indirect charges		Total direct and indirect charges	Depreciation			Total Revenue expenses (16+17)			Excess revenue	Excess expenditure	Rate per cent
Capitalised abatement of land Revenue	Leave and pension allowances		Depreciation	Renewals	Net depreciation						
14	15	16	17	18	19	20	21	22	23	24	25
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	2,818	..	2,818	—1·93
..	..	..	..	..	..	..	75	27,235	..	27,160	—2·17
..	2,972	1,22,641	..	..	..	1,22,641	—85,410	52,984	..	1,38,394	—9·48
..	1,493	60,808	..	..	..	60,808	1,53,573	57,347	96,226	..	6·53
..	2,076	75,776	..	..	..	75,776	2,24,435	58,776	1,65,659	..	10·8
..	3,011	1,06,221	..	..	..	1,06,221	2,30,124	60,125	1,69,999	..	11·02
..	3,279	1,10,591	..	..	..	1,10,591	2,45,339	60,361	1,84,978	..	11·97
..	2,451	1,05,077	..	..	..	1,05,077	2,08,943	60,818	1,48,125	..	9·46
..	1,965	72,576	..	..	..	72,576	1,77,422	61,332	1,16,090	..	7·38
..	2,500	1,09,629	..	..	..	1,09,629	1,21,311	61,591	59,720	..	3·78
..	2,426	1,09,380	..	..	..	1,09,380	1,29,612	61,760	67,852	..	4·29
..	1,666	91,355	..	..	..	91,355	1,43,600	61,879	81,721	..	5·15
..	2,301	95,890	..	..	..	95,890	1,31,267	62,432	68,835	..	4·28
..	2,594	1,01,801	..	..	..	1,01,801	1,04,090	63,260	40,830	..	2·51
..	3,429	1,21,613	..	..	..	1,21,613	54,717	63,930	..	9,213	—0·54
..	4,471	1,56,631	23,031	..	23,031	1,79,662	—4,471	65,674	..	70,145	—3·98
..	4,691	1,63,702	28,375	63,331	—34,956	1,92,077	—4,691	66,123	..	70,814	—4·13
..	3,636	1,57,724	54,435	1,768	52,667	2,12,159	—3,636	65,236	..	68,872	—4·01
..	4,984	1,66,534	23,972		23,972	1,90,506	—4,984	68,569	..	73,553	—4.06
..	4,965	1,65,802	60,689	13,409	47,279	2,26,490	—4,965	73,041	..	78,006	—4·22
..	54,910	20,93,751	1,90,501	78,508	1,11,993	22,84,252	18,16,351	11,55,291	12,00,035	5,38,975	

NOTE :—Figures, in columns 17 and 18 of accounts of years previous to 1916—17, have been omitted in this account, no amounts having been set apart from revenue on account of depreciation in these years.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

20938

In reply please refer to No. 571 WAD.I is 4/- title book

D - 2262

Comptroller's Office, Bangalore,

Dated the 21st December 192 3

Rajakaryaprasaktha
M. N. Krishna Rao, Esq., B.A.,
Financial Secretary to Govt. of Mysore,
Bangalore.

GENL. & REV. DEPTT. Br. K 29 DEC. 1923 SECT. A

Sir,

I have the honor to forward herewith a copy of the Capital and Revenue Account of Kolar Gold Fields Water Works for 22-23 for your information and orders of Government.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Comptroller.

THE CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR THE YEAR 1922-23

Capital and Revenue Accounts of Kolar Gold Fields Water Supply Project for 1922-23.

======

The direct capital outlay to end of 1922-23 was R$17,75,495/- and including R$87,504/- on account of indirect charges (para 604, M.A.C. Vol.3 Part I), the total capital outlay was R$18,62,999/-

2. The gross receipts from the project during the year was R$2,35,479/- against R$2,21,525/- during 1921-22. The improvement in Revenue is due to greater consumption of water by the Mining Companies 74,93,608 gallons having been supplied more than in the previous year.

3. The revenue expenditure amounted to R$1,41,053/- during 1922-23 resulting in an excess expenditure of R$5,571/- over the gross receipt.

4. The net revenue from the project to end of 1922-23 was R$18,10,777/- After allowing for interest charges of R$12,30,072/- to end of the same period, there was a surplus of R$5,80,705/-

5. The balance at credit of Depreciation Fund at end of the year was R$2,09,992/- after meeting an expenditure of R$78,508/- since 1917-18 on account of renewals.

6. The balance still due to be credited to Depreciation Fund at percentage rates on Machinery and other works (Vide account No.6 (c) was R$3,97,335/-

CAPITAL AND REVENUE ACCOUNTS OF THE KOLAR GOLD FIELDS WATER-SUPPLY PROJECT FOR 1922-23

No. 1.—General Abstract of Financial results showing the estimated cost of construction of the project, the capital outlay thereon, the revenue derived therefrom, the working expenses, the depreciation, and interest on direct capital outlay.

Cost of construction as now estimated			Capital outlay						Gross Receipts during	Working expenses during 1922-23			Depreciation charges	Net Revenue excluding interest				Net result including interest				
			During 1922-23			To end of 1922-23								Excess Revenue (surplus)	Excess expenditure (deficit)	Rate per cent.		Simple interest	Excess Revenue (surplus)	Excess expenditure (deficit)	Rate per cent.	
Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total		Direct charges	Indirect charges	Total				Of excess Revenue	Of excess expenditure				Of excess revenue	Of excess expenditure

No. 2—Capital Account for and to end of 1922-23

Heads of account	Direct charges			Cost of construction as now estimated	Expenditure against the original project
	Previous	1922-23	Total		
	Rs.	R	Rs.	Rs.	Rs.
Land	51145	-	51145	51145	51 000
Tanks, sluices, etc.	146487	-	146487	146487	1,44,391
Machinery	443353	9403	452756	577912	3,30,849
Other works	786953	626	787579	788016	6,58,128
Total ..	1427938	10029	1437967	1557560	11,84,368
Establishment—	311364	4112	315476	315476	..
Tools and plant	21996	56	22052	22052	..
Grand Total ..	1761298	14197	1775495	1895088	11,84,368

Direct Charges.	Rs.	Rs.	Rs.
(*a*) Repairs to machinery and buildings ..	258392	14606	272998
(*b*) Working expenses ..	1235234	79682	1314916
(*c*) Miscellaneous ..	160707	13514	174221
(*d*) Establishment ..	392428	39816	432044
(*e*) Tools and plant ..	34372	542	34914
Total Direct Charges ..	2080933	148160	2229093
Deduct proportionate cost of pumping water to Robertsonpet	42092	10680	52772
Balance ..	2038841	137480	2176321
II. Depreciation.			
(*a*) On Machinery ..	108858	55999	164857
(*b*) On other works ..	81643	42000	123643
Total ..	190501	97999	288500
III. Indirect Charges			
Debitable to Revenue (Account No. 5) ..	54910	5574	60484
Total, Direct, Depreciation and Indirect charges ..	2284252	241053	2525305
Balance Net Revenue ..	1816351	5574	1810777
Grand Total ..	4100603	235479	4336082

No. 6—(*a*) Depreciation Fund Account for and to end of 1922-23

Particulars	Amount	Particulars	Amo
	Rs.		Rs
To expenditure on works sanctioned to be met from Depreciation Fund *vide* statement No. 6 (b)		Balance from last account	11199
Balance	209992	Amount brought to receipt from Revenue (Account No. 3)	9793
Total ..	209992	Total ..	20999

No. 6—(*b*) Statement of Expenditure charged to Depreciation Fund.

Name of work	Authority for sanction	Amount of estimate	Amount expended to end of 30-6-1922	Actual expenditure during 1922-23	Amount expended to end of 1922-23	Balance available for expenditure	Remarks
(1) Replacing 1 mile length of steel pipes by C. I. pipes on the rising main of K. G. F. Water-supply ..		1,04,287	78508		78,508		Completed and completion report sent.
(2) Renewing a quarter mile length of the existing pipes in the 1st mile of the rising main of K.G.F. water Supply.		24287				24287	
Total			78508		78508		

Capital and Revenue Accounts of the Kolar Gold Fields

Financial

Year	Capital outlay							Gross Revenue	Charges against revenue			
	Direct charges				Indirect charges		Total direct and indirect charges		Direct charges			
	Works	Establishment	Tools and plant	Total	Capitalised abatement of Land Revenue	Leave and Pension allowances			Working expenses	Establishment	Tools and plant	Total
1	2	3	4	5	6	7	8	9	10	11	12	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1902–03 ..	1,01,390	38,059	1,434	1,40,883		5,328	1,46,211					
1903–04 ..	9,10,701	1,58,462	11,839	10,81,002		22,185	11,03,187	75				
1904–05 ..	1,65,685	36,450	3,314	2,05,449		5,103	2,10,552	37,231	96,507	21,232	1,930	1,19,669
1905–06 ..	9,881	2,282	534	12,697		320	13,017	2,14,381	46,159	10,663	2,493	59,315
1906–07 ..	45,801	11,817	1,099	58,717		1,654	60,371	3,00,211	57,488	14,832	1,380	73,700
1907–08 ..	6,792	1,820	122	8,734		255	8,989	3,36,345	80,256	21,509	1,445	1,03,210
1908–09 ..	2,344	673	66	3,083		94	3,177	3,55,930	81,606	23,421	2,585	1,07,312
1909–10 ..	15,982	3,372	416	19,770		472	20,242	3,14,020	82,964	17,505	2,157	1,02,626
1910–11 ..	4,646	1,180	112	5,938		165	6,103	2,49,998	55,251	14,034	1,326	70,611
1911–12 ..	5,711	1,171	143	7,025		164	7,189	2,20,940	87,097	17,855	2,177	1,07,129
1912–13 ..	1,145	228	33	1,406		32	1,438	2,38,092	87,096	17,332	2,526	1,06,954
1913–14 ..	3,839	603	100	4,542		84	4,626	2,34,955	75,815	11,903	1,971	89,689
1914–15 ..	18,521	4,056	519	23,096		568	23,664	2,27,157	75,052	16,436	2,101	93,589
1915–16 ..	14,600	3,416	277	18,293		478	18,771	2,05,891	79,176	18,527	1,504	99,207
1916–17 ..	12,205	2,644	365	15,214	43,337	670	58,921	1,76,330	90,827	24,496	2,861	1,18,184
1917–18	57,063	14,320	635	72,018		2,005	74,023	1,70,191	1,18,908	31,936	1,316	1,52,160
1918–19	52,479	2,704	182	49,593		379	49,214	1,87,386	1,23,432	33,506	2,073	1,59,011
1919–20	4,222	931	110	5,263		130	5,393	2,08,523	1,25,074	25,972	3,042	1,54,088
1920–21	73,236	18,354	651	92,243		2,570	94,813	1,85,522	1,24,348	35,602	1 600	1,61,550
1921–22	26,651	8,822	245	35,518		1,235	36,753	2,21,525	1,25,185	35,467	185	1,60,837
1922–23	10039	4112	56	14197		576	14773	2,35,479	97122	39816	5621	1,37,180

Charges against revenue								Net result including interest		
Indirect charges		Total direct and indirect charges	Depreciation			Total Revenue expenses (16+17)	Balance, net Revenue,	Interest at 4 per cent on capital outlay to end of 1919-20 and at 7% from 1920-21	Excess revenue	Excess expenditure	Rate per cent
Capitalised abatement of land Revenue	Leave and pension allowances		Depreciation	Renewals	Net depreciation						
	15	16	17	18	19	20	21	22	23	24	25
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	2,818	..	2,818	—1·93
..	..	..	..	..	..	..	75	27,235	..	27,160	—2·17
..	2,972	1,22,641	..	..	..	1,22,641	—85,410	52,984	..	1,38,394	—9·48
..	1,493	60,808	..	..	..	60,808	1,53,573	57,347	96,226	..	6·53
	2,076	75,776	..	..	..	75,776	2,24,435	58,776	1,65,659	..	10·8
..	3,011	1,06,221	..	..	..	1,06,221	2,30,124	60,125	1,69,999	..	11·02
..	3,279	1,10,591	..	..	..	1,10,591	2,45,339	60,361	1,84,978	..	11·97
..	2,451	1,05,077	..	..	..	1,05,077	2,08,943	60,818	1,48,125	..	9·46
..	1,965	72,576	..	..	..	72,576	1,77,422	61,332	1,16,090	..	7·38
..	2,500	1,09,629	..	..	..	1,09,629	1,21,311	61,591	59,720	..	3·78
..	2,426	1,09,380	..	..	..	1,09,380	1,29,612	61,760	67,852	..	4·29
..	1,666	91,355	..	..	..	91,355	1,43,600	61,879	81,721	..	5·15
..	2,301	93,890	..	..	..	95,890	1,31,267	62,432	68,835	..	4·28
..	2,594	1,01,801	..	..	..	1,01,801	1,04,090	63,260	40,830	..	2·51
..	3,429	1,21,613	..	..	..	1,21,613	54,717	63,930	..	9,213	—0·54
..	4,471	1,56,631	23,031	..	23,031	1,79,662	—4,471	65,674	..	70,145	—3·98
..	4,691	1,63,702	28,375	63,331	—34,956	1,92,077	—4,691	66,123	..	70,814	—4·13
..	3,636	1,57,724	54,435	1,768	52,667	2,12,159	—3,636	65,236	..	68,872	—4·01
..	4,984	1,66,534	23,972	..	23,972	1,90,506	—4,984	68,569	..	73,553	—4.06
..	4,965	1,65,802	60,688	13,409	47,279	2,26,490	—4,965	73,041	..	78,006	—4·22
..	5574	143054	97997	..	97997	241053	—5574	74781	..	80355	—4·3
0484	223805	288500	78,508	209992	2525305	1810777	1230072	12,00,035	619330	..	

Note :—Figures, in columns 17 and 18 of accounts of years previous to 1916—17, have been omitted in this account, no amounts having been set apart from revenue on account of depreciation in these years.